

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Lydia Swangren and Kurt Schultz  
DOCKET NO.: 05-22060.001-R-1  
PARCEL NO.: 16-05-100-025-0000

The parties of record before the Property Tax Appeal Board are Lydia Swangren and Kurt Schultz, the appellant, and the Cook County Board of Review.

The subject property consists of a 6,000 square foot parcel improved with a 77-year-old, one and one-half story style single-family dwelling of masonry construction containing 2,292 square feet of living area and located in Oak Park Township, Cook County. Amenities include two full baths, a half-bath, a full basement, a fireplace and a two-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of this argument, the appellant offered a spreadsheet detailing 13 suggested comparable properties located within four blocks of the subject. These properties consist of one and one-half story style single-family dwellings of masonry or frame and masonry construction from 77 to 82 years old. All of the comparable dwellings contain one or two full baths and full basements; and have garages. Some of comparables have additional half baths and some have fireplaces; and one has air-conditioning. The comparables range in size from 1,988 to 2,953 square feet of living area and have improvement assessments ranging from \$12.05 to \$15.95 per square foot of living area. Photographs of the subject and the comparables along with a copy of the subject's 2005 board of review final decision were also included. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final improvement assessment of

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	6,480
IMPR.:	\$	31,000
TOTAL:	\$	37,480

Subject only to the State multiplier as applicable.

\$40,595, or \$17.71 per square foot of living area, was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing three suggested comparable properties located in the same coded assessment neighborhood as the subject. The comparables consist of 78 or 79 year old, one and one-half story style single-family dwellings of masonry construction. All of the comparables contain two full baths, one half-bath and have basements; one also has air conditioning and a fireplace. These properties range in size from 1,804 to 2,376 square feet of living area and have improvement assessments ranging from \$18.88 to \$19.34 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject property's assessment.

In rebuttal, the appellant provided a photograph and further description of the board's comparable number two. The photograph and description depict a dwelling of somewhat different architecture than the subject and the appellant's comparables.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board concludes the appellant has overcome this burden.

The Property Tax Appeal Board accords the appellant's evidence substantial weight. The appellant submitted 13 comparables all of which bear strong similarities to the subject in size, age, construction type, and amenities. The Board accords two of the board of review comparables less weight due to disparities, primarily in size, when compared to the subject. While one of the board's comparables bears some similarities to the subject, the appellant's photographs disclosed this dwelling is architecturally dissimilar to the subject and the Board also accords it less weight. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is not supported by the properties contained in the record.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has adequately demonstrated that the subject

dwelling was inequitably assessed by clear and convincing evidence and a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.